paragraph (a)(6) shall not be disqualified because he is physically present in the United States or Puerto Rico at any time, including the due date of the return.

(f) With respect to income tax returns due on April 15, 1988, an extension of time for filing a return of income and for paying any tax shown on that return is hereby granted to and including the fifteenth day of the sixth month following the close of the taxable year in the case of citizens or residents of the United States who are traveling outside the United States and Puerto Rico. A taxpayer will be considered to be traveling outside the United States and Puerto Rico only if the period of travel outside the United States and Puerto Rico is a period of at least fourteen days continuous travel that includes all of April 15, 1988. For returns due after April 15, 1988, no extension will be granted to taxpayers traveling outside the United States and Puerto Rico.

[T.D. 8312, 55 FR 37227, Sept. 10, 1990; 55 FR 41310, Oct. 10, 1990]

§ 1.6081–6 Automatic extension of time to file trust income tax return.

(a) *In general.* A trust required to file an income tax return on Form 1041, U.S. Income Tax Return for Estates and Trusts, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date prescribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an application for an automatic extension under this section must—

(1) Be submitted on Form 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts, or in any other manner as may be prescribed by the Commissioner;

(2) Be filed on or before the date prescribed for filing the trust income tax return with the Internal Revenue Service office designated in the application's instructions; and

(3) Show the full amount properly estimated as tax for the trust for the taxable year.

(c) *Effect of extension on beneficiary.* An automatic extension of time to file a trust income tax return under this section will not operate to extend the time for filing the income tax return of a beneficiary of the trust or the time for the payment of any tax due on the beneficiary's income tax return.

(d) *Termination of automatic extension.* The district director, including the Assistant Commissioner (International), or the director of a service center may terminate at any time an automatic extension by mailing to the trust a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on Form 8736 or to the trust's last known address. For further guidance regarding the definition of last known address, see § 301.6212–2 of this chapter.

(e) *Penalties.* See section 6651 for failure to file a trust income tax return or failure to pay the amount shown as tax on the return.

(f) *Coordination with § 1.6081–1.* Except in undue hardship cases, no extension of time for filing a trust income tax return will be granted under § 1.6081–1 until an automatic extension has been allowed pursuant to the provisions of this section.

(g) *Effective date.* This section is effective for applications for an automatic extension of time to file a trust income tax return filed on or after December 31, 1996.

[T.D. 8703, 61 FR 69030, Dec. 31, 1996, as amended by T.D. 8939, 66 FR 2819, Jan. 12, 2001]

§ 1.6081–7 Automatic extension of time to file Real Estate Mortgage Investment Conduit (REMIC) income tax return.

(a) *In general.* A Real Estate Mortgage Investment Conduit (REMIC) required to file an income tax return on Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return, for any taxable year will be allowed an automatic 3-month extension of time to file the return after the date prescribed for filing the return if an application under this section is filed in accordance with paragraph (b) of this section.